IN THE UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF WEST VIRGINIA BLUEFIELD

GRANT THORNTON, LLP,

Plaintiff,

v. CIVIL ACTION NO. 1:00-0655

FEDERAL DEPOSIT INSURANCE CORPORATION,

Defendant;

and

FEDERAL DEPOSIT INSURANCE CORPORATION,

Plaintiff,

v. CIVIL ACTION NO. 1:03-2129

GRANT THORNTON, LLP,

Defendant.

and

GARY ELLIS,

Plaintiff,

v. CIVIL ACTION NO. 1:04-0043

GRANT THORNTON, LLP,

Defendant.

MEMORANDUM OPINION

By Order entered January 15, 2004, the court denied Grant Thornton's Motion for Partial Summary Judgment against the FDIC as Receiver for the First National Bank of Keystone. The court did so because there remained genuine issues of material fact which precluded the entry of summary judgment.

The Clerk is directed to send a copy of this Memorandum

Opinion to counsel of record.

IT IS SO ORDERED this 9th day of March, 2007.

ENTER:

David A. Faber

Chief Judge